

RECEIVED**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

JUN 19 2018

CLERK, U.S. DISTRICT COURT
ST. PAUL, MINNESOTA

IN THE MATTER OF THE TAX)
 INDENTEDNESS OF:)
)
 Fireside Lounge & Supper Club LLC)
 37540 Goodhue Avenue)
 Dennison, MN 55018)
)
)

No. 18-MJ-484 FLW

ORDER FOR ENTRY ON PREMISES TO EFFECT LEVY

The Court has reviewed the Application of Internal Revenue Service to Enter Premises to effect Levy and Affidavit in Support Thereof, as well as all other papers filed in connection with this matter. The Affidavit of Krista Sullivan, a revenue officer of the Internal Revenue Service, states that Fireside Lounge & Supper Club LLC is a taxpayer located at 37540 Goodhue Avenue, Dennison, MN 55018, with an outstanding assessed federal tax liability of \$193,288.98, which includes statutory additions. Affidavit of Krista Sullivan ("Sullivan Aff.") ¶ 5. The Internal Revenue Service has sent notices and demands to the taxpayer, but the taxpayer has neglected or refused to pay the taxes owed. Sullivan Aff. ¶¶ 3-4. As set forth in Revenue Officer Sullivan's affidavit, Fireside Lounge & Supper Club LLC has assets, unopened inventory of liquor, beer, wine, non-alcoholic drinks, cigarettes, and cash or other negotiable instruments, as may be found in cash registers or within any safes located on the premises at the taxpayer's property at 37540 Goodhue Ave, Dennison, MN 55018.

Based on the foregoing, this Court hereby finds that probable cause exists to believe that property or rights to property belonging to Fireside Lounge & Supper Club LLC,

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specifically the assets listed above, which are subject to levy by the United States pursuant to 26 U.S.C. § 6331, are located on or within the premises described above.

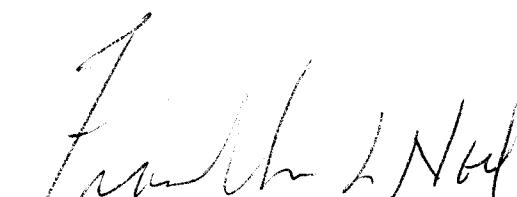
It is **HEREBY ORDERED AS FOLLOWS:**

1. That Revenue Officer Krista Sullivan and/or other employees, as designated by the Internal Revenue Service, and employees of the U.S. Treasury Inspector General for Tax Administration, are authorized to enter the premises located at 37540 Goodhue Ave, Dennison, MN 55018, in order to search for, levy upon, and seize the property described above and all property of a similar nature pursuant to 26 U.S.C. § 6331. The Internal Revenue Service may also seize any and all property and rights to property (except such property as is exempt under 26 U.S.C. Section 6334) belonging to Fireside Lounge & Supper Club LLC which is in plain view during the course of the above-described search and seizure.
2. That in making this seizure, the revenue officer(s) shall enter only the premises and only during daylight business hours, and do so within ten (10) days of the date of this order.
3. That in making this seizure, the revenue officer(s) shall neither search through nor seize the private papers belonging to the taxpayer.
4. That such officer(s) shall make a detailed inventory as to the property seized, leaving a copy thereof at the premises, as well as personally serving a copy on the taxpayer or, if unavailable at the premises, leaving a copy thereof at the above address. The inventory is to provide that name of any Internal Revenue Service

representative involved in the seizure, along with an address and telephone number where the representative can be contacted by the taxpayer.

5. That such officer(s) shall serve a copy of this Order on the taxpayer by leaving a copy at the premises, as well as personally serving a copy on the taxpayer or, if unavailable at the premises, leaving a copy at the above address.
6. That such officer(s) shall return to the Court for further aid and directions if any physical resistance either occurs or is believed likely to occur at the time or point of entry upon or into the premises.

Dated: May 24, 2018



The Honorable Franklin L. Noel
United States Magistrate Judge
District of Minnesota